

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

OSD/RRVS/38/66

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the recruitment to the Class II post of Divisional Officer-in-charge. (Fire services) under the Government of Goa, Daman and Diu.

1. **Short title.** — These rules may be called Goa Government Divisional Officer-in-charge (Fire services) Class II Gazetted post Recruitment Rules, 1973.

2. **Application.** — These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.** — The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.** — The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- (a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and
- (b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointments to the various posts made on or after this date.

S. M. Goyal
Chief Secretary

Panaji, 11th January, 1973.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U. P. S. C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Divisional Officer-in-charge (Fire Service)	One	General Central Service Class II Gazetted (Non-Ministerial)	Rs. 425-25-500-30-590-EB-30-650.	Selection	35 years (relaxable for Govt. servants)	<p><i>Essential:</i></p> <p>i) Must have passed Matriculation examination from a recognised University or equivalent.</p> <p>ii) Graduate or Associate Membership of the Institute of Fire Engineers or equivalent qualifications.</p> <p>iii) About 3 years practical experience in a responsible position in an organised Fire Brigade.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p>	Age: No. Educational Qualifications: (i) and (ii) yes	Two years	By promotion failing which by transfer on deputation, and failing both by direct recruitment.	<p><i>Promotion:</i></p> <p>Station Officers with 5 years service in the grade rendered after appointment thereto on a regular basis.</p> <p><i>Transfer on Deputation:</i></p> <p>Officers holding analogous posts or with at least 5 years service in the posts in the scale of Rs. 210-425 or equivalent in Fire Brigades of the Central/State Governments / Union Territories possessing the qualifications and experience prescribed for direct recruits.</p> <p>(Period of deputation ordinarily not exceeding 3 years).</p>	Class II Departmental Promotion Committee	As required under the Union Public Service Commission (Exemption from Consultation) Regulations, 1958.

Home Department 'A'

Notification

HD-21-18/70-A

In exercise of the powers conferred by clause (ww) of sub-section (2) of section 68 of the Motor Vehicles Act, 1939 (4 of 1939) as applicable to the Union territory of Goa, Daman and Diu and all other powers enabling it in that behalf, the Lieutenant Governor of Goa, Daman and Diu hereby makes the following rules, the same having been previously published, so as to amend further the Goa, Daman and Diu Motor Vehicles Rules, 1965, namely:—

1. Short title.—(1) These rules may be called the Goa, Daman and Diu Motor Vehicles (Eighteenth Amendment) Rules, 1972.

(2) They shall come into force at once.

2. Insertion of new chapter.—After rule 4A.2 of Goa, Daman and Diu Motor Vehicles Rules, 1965 the following chapter shall be inserted namely:—

"CHAPTER IV A

Licensing of agents engaged in the business of collecting, forwarding and distributing of goods carried by public carrier

4.69 Definition.—In this chapter (a) 'agent' means any person who engages directly or indirectly in the business of

- (a) Collecting;
- (b) Forwarding and distributing;
- (c) Collecting, forwarding and distributing, goods carried by any public-carriers;

(b) "agent's licence" means a licence granted under rule 4.70;

(c) "Collecting agent" means a person licensed to do the business of collecting goods carried by any public carrier;

(d) "Collecting and forwarding agent" means person licensed to do the business of collecting, forwarding and distributing goods carried by any public carrier;

(e) "forwarding agent" means a person licensed to do the business of forwarding and distributing goods carried by any public carrier;

(f) "Form" means a Form appended to these rules and

(g) "licensing authority" means the State Transport Authority, Goa.

4.70 Licensing of agents.—No person shall act as an agent unless he holds a valid licence in Form III granted by the licensing authority authorising the carrying on of such business.

4.71 Application.—(1) Any person desiring to obtain a licence for carrying on any business referred to in clause (1) of rule 4.69 or for renewing such licence may make an application to the licensing authority in Form I or Form II, as the case may be.

(2) The application shall be accompanied by a fee of Rs. 100/- (Rupees one hundred).

(3) On receipt of an application, the licensing authority shall, having regard, among other things, to the following matters, namely:—

- (a) the number of goods vehicles either owned by the applicant or under his control;
- (b) the suitability of accommodation possessed by the applicant for the storage of goods;
- (c) the facilities, if any, provided by the applicant for parking the goods vehicles; and
- (d) the financial resources of the applicant and his ability to manage the business efficiently; either grant or renew or refuse to grant or renew the licence;

4.72 Security for compliance with conditions.—For proper compliance of the conditions laid down in rule 4.75 the licensing authority may, at the time of granting or renewing a licence or at any time during the validity of a licence, order, for reasons to be recorded in writing, the licensee to furnish security/additional security of Rs. 2,000/- (Rupees two thousand).

4.73 Forwarding and collecting agents.—(1) An agent's licence shall, where the holder thereof is licensed to act only as a forwarding agent or as a collecting agent, specify that fact clearly.

(2) An agent's licence shall be non-transferable.

(3) No agent's licence shall authorise a person to act as such agent unless he has adequate facilities to load and unload goods at the premises approved by the State Transport Authority under these Rules.

4.74 Period of validity and renewal.—(1) An agent's licence shall be valid for a period of five years from the date of its grant or renewal.

(2) It may be renewed on an application made to the licensing authority not less than thirty days before the date of its expiry.

(3) The renewal of licence shall be by endorsement of the renewal thereof by the licensing authority on the original licence.

(4) Renewal fee of an agent's licence shall be Rs. 100/-.

4.75 Conditions for agent's licences.—An agent's licence shall be subject to the following conditions, namely:—

(a) that the licensee shall, subject to the provisions of rule 4.78 provide places for loading and unloading of goods;

(b) that the licensee shall be responsible for proper arrangements for storage of goods collected for despatch and delivery;

(c) that, where he is authorised to forward and distribute goods, the licensee—

(i) shall be responsible for proper delivery of the goods to the consignee;

(ii) shall be liable to indemnify the consignee for any loss or damage to goods while in his control or possession;

(iii) shall not issue a goods transport receipt without having actually received the goods;

(iv) shall not deliver the goods to the consignee without actually receiving from the consignee a goods transport receipt or, if the

receipt is lost or misplaced, an indemnity bond covering the value of goods;

(d) that the licensee shall ensure the goods against any loss or damage while in his control or possession;

(e) that the licensee shall maintain a proper record of the vehicles under his control and of the collection, despatch and delivery of goods which shall be open to inspection by the State Transport Authority or by any person duly authorised in this behalf by any such authority and shall furnish to the State Transport Authority by 31st March every year a return in respect of the previous calendar year in Form IV;

(f) that the licensee shall not charge any commission exceeding that prescribed by the State Transport Authority under rule 4.77;

(g) that the licensee shall furnish the operators with correct figures of the freight receivable by them from the consignors or the consignees;

(h) that the licensee shall maintain proper accounts of the commission charged by him and have the same audited by qualified auditors annually;

(i) that the licensee shall ensure that the goods vehicles under his control have valid permits for routes on which the vehicles have to ply;

(j) that the licensee shall maintain in good condition a weighing device capable of weighing at a time not less than 226 Kg. (500 lbs);

(k) that the licensee shall attend to his out customers in order in which they approach him;

Provided that customers in respect of such perishable goods namely, fruits, vegetables, milk products and milk and other fragile material like glass ware etc. shall be given priority over other customers and shall be attended to in the order in which they approach the licensee;

(l) that the licensee shall assign the available traffic amongst the operators in the order in which they have approached him and shall maintain a register chronologically recording particulars of the available traffic and the waiting operators;

(m) that the licensee shall comply with the provisions of these rules and shall observe such other conditions as the licensing authority may specify in the licence;

(n) that the licensing authority may, at his discretion, order forfeiture, in whole or part, of the security or the additional security furnished by the licensee under rule 4.72 for contravention of any of these rules or for breach of any of the aforesaid conditions by the licensee;

(o) that the licensing authority may after giving notice of not less than one month in writing either vary the conditions of the licence or attach to the licence further conditions.

4.76 Particulars to be mentioned in contract of agency. — All contracts entered into by the licensee for the purpose of collecting, forwarding and distributing goods, or collecting goods or forwarding and distributing goods, as the case may be, shall be in

writing and shall contain the following particulars: —

(i) names and addresses of the consignor and the consignee;

(ii) description and weight of the consignment;

(iii) destination and its distance in kilometres/miles from the starting station;

(iv) freight for tonne-mile and for the whole consignment;

(v) delivery instructions (e.g. the date by which and the exact place where the goods, are to be delivered to the consignee);

(vi) terms of payment agreement;

(vii) name of the owner, driver, the registration number of the vehicle and its authorised load and the rate and amount of the commission.

4.77 Rate of Commission. — The licensee shall not charge commission exceeding 10% of the freight realised or realisable.

4.78 Premises to be used. — (1) The State Transport Authority may, in consultation with the local authority or the police authority having jurisdiction over the area concerned, approve any premises owned by or in the possession of a licensee or an applicant for an agent's licence to be used for loading or un-loading of goods or for parking goods vehicles or for the storage of goods in the custody of the agent, having regard to the suitability of the site, sanitary conditions and storage facilities provided at such premises.

(2) Any approval under sub-rule (1) shall be subject to the following conditions, namely: —

(i) that the premises shall at all times be kept in a clean condition and good state of repairs;

(ii) that the premises shall be administered in a seemly and orderly manner;

(iii) that the licensee shall take all possible precautions to ensure that no breach of any of the provisions of the Motor Vehicles Act, 1939 (4 of 1939) or of these rules is committed in respect of any vehicle entering or leaving or parking at such premises and shall report in writing any such breach to the nearest police station.

(3) Where the State Transport Authority refuses to approve any premises under sub-rule (1), it shall record in writing its reasons for such refusal.

4.79 Suspension cancellation of licences. — (1) Without prejudice to any other action which may be taken against a licensee, the licensing authority may, by order in writing, cancel the agent's licence or suspend it for such period as it thinks fit, if in its opinion any of the conditions under which the licence has been granted has been contravened.

(2) The licensing authority may by order in writing cancel the agent's licence or suspend it for such period as it thinks fit, if in its opinion any of the conditions under which any premises have been approved under rule 4.78 has been contravened.

(3) Before making any order of suspension or cancellation under this rule, the licensing authority shall give the licensee an opportunity of being heard and shall record reasons in writing for such cancellation or suspension.

4.80 Issue of duplicate licences. — If at any time an agent's licence is lost, destroyed or torn or otherwise defaced so as to be illegible the agent shall forthwith apply to the licensing authority for the grant of a duplicate licence. The application shall be accompanied by a fee of Rs. 10/- (Rupees ten). Upon receipt of such an application that authority shall issue a duplicate agent's licence clearly stamped "Duplicate". If a duplicate agent's licence is granted on a representation that the licence, originally granted has been lost or destroyed and the original licence is subsequently found, the original licence shall be surrendered to the licensing authority.

4.81 Display of agent's licence. — (1) A collecting agent shall carry with him his agent's licence while on duty and shall produce it on demand to any inspecting officer of the Transport Department or any police officer in uniform not below the rank of a head constable.

(2) A forwarding agent shall exhibit his agent's licence at a prominent place in the premises approved under rule 4.78 and the licence shall be made available for inspection by any inspecting officer of the Transport Department or any police officer in uniform not below the rank of a head constable.

(3) A collecting and forwarding agent shall carry with him his agent's licence while on duty and shall produce it on demand to any inspecting officer of the Transport Department or any police officer in uniform not below the rank of a head constable, and shall also cause a true copy of his agent's licence to be exhibited at a prominent place in the premises approved under rule 4.78.

4.82 Appeals. — (1) Any person aggrieved by an order made under sub-rule (3) of rule 4.71, rule 4.72, clauses (m), (n) or (o) of rule 4.75, rule 4.77 sub-rule (1) of rule 4.78, sub-rule (1) or sub-rule (2) of rule 4.79, rule 4.80 or rule 4.83 may appeal to the State Transport Appellate Tribunal within thirty days from the date of the receipt of such order.

(2) The memorandum of appeal shall be filed in duplicate setting forth concisely the grounds of objection and shall be accompanied by a certified copy of that order.

Provided that a memorandum of appeal shall not relate to more than one order or be signed by more than one party.

4.83 Levy of fees for supply of copies by Transport Authorities. — The Authority which passed an order to be appealed against shall on an application by a party give a certified copy of the order or of any other relevant document on payment of a fee of Rs. 2/- (Rupees two) such payment being made in cash to the Directorate of Transport Goa, Daman and Diu.

FORM I

Application for licence to work as collecting agent/forwarding agent/collecting and forwarding agent under rule 4.71(1) of the ... Rules

To The Secretary, State Transport Authority ...

1. Full name
2. Name of father or husband (in the case of individuals)
3. Address

4. Educational Qualifications, or experience in the management of transport business
5. (a) Place where the applicant proposes to engage as an agent
(b) Places where he proposes to establish his sub-agencies/offices
6. Nature and extent of financial resources of the applicant
7. Particulars of goods vehicles either owned by the applicant or under his control
(a) Total number
(b) Makes
(c) Models or years or manufacture...
(d) Registered laden weights
(e) Registration marks ...
8. Additional particulars to be supplied where the application is for a licence as forwarding agent or collecting and forwarding agent
(a) Particulars of the site and its location
(b) Description of the premises (nature of buildings, extent of the site, etc. ...
(c) Facilities, if any, provided by the applicant for parking the goods vehicles
(d) Facilities provided by him for loading and unloading goods ...
(f) Particulars of weighing device provided at the above mentioned places ...

Note: — This application, if made to the State Transport Authority shall be accompanied by certificates of the Regional Transport Authorities concerned approving the facilities provided by the applicant for parking the goods vehicles, loading and unloading goods and storage of goods.

10. I am/we are fully conversant with the conditions of public carrier permits and the provisions of the Motor Vehicles Act, 1939 and the Rules made thereunder so far as they relate to the restrictions regarding the routes, weights, loading and unloading of goods and the duties and functions of agents.
11. I/we hereby declare that to the best of my/our knowledge and belief the particulars given above are true.

Place/Date

Signature of applicant.

FORM II

Application for the renewal of Agent's Licence under Rules 4.71(1) of ..., Rules ...

To

The Secretary,
State Transport Authority

I/We hereby apply for the renewal of my/our licence which is attached, and particulars of which are as follows:—

- (a) Licence No.
- (b) Date of issue.
- (c) Nature of the licence, i.e. collecting agent or forwarding agent or collecting and forwarding agent.
- (d) Name of the Licensee (in block letters).
- (e) Address.

If the licence is not attached, reasons why it is not available.

...

...

If the application for renewal was not made 30 days before the date of expiry of the licence, reasons for the delay:

...

...

The prescribed fee of Rs. 100/- is tendered hereby by means of ...

I hereby declare that there is no such change in the circumstances in which the licence was issued to me/us, as disqualifies me/us from continuing to hold this licence.

Place and

Date

Signature of the applicant

FORM III

Agent's Licence granted under rule 4.71 of ... Rules, 19 ...
Licence No. ... /19
Full Name ...
Name of father or husband
(in the case of an individual) ...
Address ...

... is licensed to engage as FORWARDING AGENT/COLLECTING AGENT/COLLECTING AND FORWARDING AGENT at (1) ... and maintain sub-agencies/offices for the purpose at (1) ... subject to (2) ...

The licence is valid from ... to ...

Date

So long as this Agent's Licence is valid and renewed from time to time the holder is authorised to use the premises, the particulars of which are given below, in connection with his business, subject to the provisions of Rule 4.78(2) ...
Particulars of premises ...

Date

Secretary
State Transport Authority

- (1) Specify the place or places where the agent's officer or offices are or will be located.
- (2) Specify the conditions.

RENEWALS

This licence is hereby renewed upto ...

Secretary,
State Transport Authority

Date

This licence is hereby renewed upto ...

Secretary,
State Transport Authority

Date

FORM IV

Annual return for the period ending 31st December 19 ... submitted by (Name and address of the Agent) under Rule 4.75(e) of ... Rules.

To

The Secretary,
State Transport Authority ...

- 1. Licence No.
- 2. Date of its grant of last renewal.
- 3. Total number of goods vehicles owned by the agent.
- 4. Total number of goods vehicles under the control of the agent.
- 5. Number of goods vehicles out of those mentioned in items Nos. (3) and (4) above, which were actually used during the year:
 - (a) For more than six months in the year.
 - (b) For more than 9 months in the year.
 - (c) For more than 10 months in the year.

6. Tonnage of goods collected and delivered to the forwarding agents:

Name and address of the forwarding agent	Tonnes of the goods delivered to the forwarding agent
...	...
...	...

Total No. of agents total tonnage.

Note. — In case the space given above under item No. 6 is not sufficient, attach a separate sheet.

- 7. Total tonnes of the goods collected, forwarded and delivered by the agent himself.
- 8. Minimum and maximum distances for which the goods were forwarded from the forwarding point to the delivering point.

Distance Total tonnes

- (a) Distance not exceeding 80 Kilometres.
- (b) Distance exceeding 80 Kilometres but not exceeding 160 Kilometres.
- (c) Distance exceeding 160 Kilometres but not exceeding 240 Kilometres.
- (d) Distance exceeding 240 Kilometres but not exceeding 320 Kilometres
- (e) Distance exceeding 320 Kilometres but not exceeding 400 Kilometres.
- (f) Distance exceeding 400 Kilometres but not exceeding 480 Kilometres.
- (g) Distance exceeding 480 Kilometres.

- 9. In respect of the entry made in item No. 8(g) above, specify the nature of the goods (e. g. fruits, glass, household effects, corn, coal etc.).
- 10. Total length of journeys performed by the goods vehicles mentioned in items No. (3) and (4) above, in Kilometres.
- 11. Maximum time taken in delivering a consignment, from the date of its booking, by the forwarding agent.

Time Tonnes of the consignment Distance from the forwarding point to the delivering point

12. Claims received and settled.

No. of claims pending from previous year	No. of claims received during the year	Compensation claimed during the year	No. of claims settled during the year	Compensation paid during the year	No. of claims pending at the end of the year
--	--	--------------------------------------	---------------------------------------	-----------------------------------	--

13. Freight and commission.

Total freight realised in respect of the vehicle mentioned in item No. (3) above	Total freight realised in respect of the vehicles mentioned in item No. (4) above	Total freight realised and paid to other operators	Total amount of commission realised
--	---	--	-------------------------------------

- 14. Total amount of the premium paid to insurance companies for insurance of the goods.
- 15. Total amount realised from the insurance companies in respect of claims for loss or damage of goods.
- 16. Maximum time for which a consignment was held by the collecting agent before delivering it to the forwarding agent.
- 17. Maximum time for which a consignment was held by the forwarding agent in his godown before despatch.
- 18. Maximum time for which a consignment was held by the forwarding agent in his godown at the distributing point before delivery to the consignee.

Signature of the agent."

By order and in the name of the Lt. Governor of Goa, Daman and Diu.
G. M. Sardessai, Under Secretary (Home).
Panaji, 16th January, 1973.

Law and Judicial Department

Notification

LD/75/73

The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 (12 of 1972), the Central Sales Tax (Amendment) Act, 1972 (61 of 1972) The Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Amendment Act, 1972 (60 of 1972), which were recently passed by the Parliament and assented to by the President of India are hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 15th January, 1973.

The Limestone and Dolomite Mines Labour Welfare
Fund Act, 1972

AN

ACT

to provide for the levy and collection of a cess on limestone and dolomite for the financing of activities to promote the welfare of persons employed in the limestone and dolomite mines.

Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different States.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) “agent” and “owner” have the meanings respectively assigned to them in clauses (c) and (l) of sub-section (1) of section 2 of the Mines Act, 1952; 35 of 1952.

(b) “factory” and “occupier” have the meanings respectively assigned to them in clauses (m) and (n) of section 2 of the Factories Act, 1948; 63 of 1948.

(c) “manager” means the manager referred to in section 17 of the Mines Act, 1952; 35 of 1952.

(d) a person is said to be employed in a limestone or dolomite mine,—

(1) if he is employed within the premises or in the vicinity of such mine by the owner, agent or manager of such mine or by a contractor or any other agency exclusively in any one or more of the following, namely:—

(i) any limestone or dolomite mining operation;

(ii) the operation, servicing, maintenance or repair of any machinery or any part thereof used in or about such mine;

(iii) the loading, unloading or despatch of limestone or dolomite or any other material connected with the mining of limestone or dolomite;

(iv) any work in any office, canteen or creche situate within the precincts of such mine;

(v) any welfare, health, sanitary or conservancy services or any watch and ward duties at any place situate within such premises or vicinity, not being a place occupied by any residential building; or

(2) if, in any such area as may be notified by the Central Government in the Official Gazette in this behalf, he is employed by the owner, agent or manager of such mine or by a contractor or any other agency exclusively in the loading, unloading or despatch of limestone or dolomite or any other material connected with the mining of limestone or dolomite;

(e) “prescribed” means prescribed by rules made under this Act.

3. **Levy and collection of cess on limestone and dolomite.**—With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected as a cess for the purposes of this Act on so much of limestone and dolomite produced in any mine—

(i) as is sold or otherwise disposed of to the occupier of any factory; or

(ii) as is used by the owner of such mine for any purpose in connection with the manufacture of cement, iron or steel,

a duty of excise, at such rate not exceeding one rupee per metric tonne of limestone or dolomite, as the case may be, as the Central Government may, from time to time, fix by notification in the Official Gazette.

Explanation.—Where the owner of any limestone or dolomite mine is also the occupier of any factory, then, for the purposes of clause (ii), all limestone or dolomite, as the case may be, produced in the mine and not sold or otherwise disposed of to the occupier of any other factory shall be deemed, unless the contrary is proved, to have been used by such owner for any purpose in connection with the manufacture of cement, iron or steel.

4. **Payment of duty of excise.**—(1) Every duty of excise leviable under this Act on limestone or dolomite shall be payable—

(a) to the occupier of the factory, by the person by whom such limestone or dolomite is sold or otherwise disposed of to such occupier;

(b) to the Central Government, by the owner of the limestone or dolomite mine where the limestone or dolomite is used by such owner for any purpose in connection with the manufacture of cement, iron or steel,

within such period as may be prescribed.

(2) All amounts referred to in clause (a) of sub-section (1) shall be collected by the occupier of the factory in such manner, and paid by him to the Central Government within such period, as may be prescribed.

5. Application of proceeds of duty of excise. — (1) An amount equivalent to the proceeds of the duty of excise levied under this Act, reduced by the cost of collection as determined by the Central Government, together with any income from investment of the said amount and any other moneys received by the Central Government for the purposes of this Act, shall, after due appropriation made by Parliament by law, be paid to the credit of a fund to be called the Limestone and Dolomite Labour Welfare Fund (hereinafter referred to as the Fund).

(2) The Fund shall be applied by the Central Government to meet the expenditure incurred in connection with measures which, in the opinion of that Government, are necessary or expedient to promote the welfare of persons employed in the limestone or dolomite mines; and in particular —

(a) to defray the cost of measures for the benefit of persons employed in the limestone or dolomite mines directed towards —

(i) the improvement of public health and sanitation, the prevention of disease and the provision and improvement of medical facilities;

(ii) the provision and improvement of water supplies and facilities for washing;

(iii) the provision and improvement of educational facilities; and

(iv) the improvement of standards of living including housing and nutrition, the amelioration of social conditions and the provision of recreational facilities;

(b) to grant loan or subsidy to a State Government, a local authority or the owner of a limestone or dolomite mine, in aid of any scheme approved by the Central Government for any purpose connected with the welfare of persons employed in limestone or dolomite mines;

(c) to pay annually grants-in-aid to such of the owners of limestone or dolomite mines who provide to the satisfaction of the Central Government welfare facilities of the prescribed standard for the benefit of person employed in their mines, so, however, that the amount payable as grants-in-aid to any such owner shall not exceed —

(i) the amount spent by him in the provision of welfare facilities as determined by the Central Government or any person specified by it in this behalf, or

(ii) such amount as may be prescribed,

whichever is less:

Provided that no grant-in-aid shall be payable in respect of any welfare facilities provided by the owner of a limestone or dolomite mine where the amount spent thereon determined as aforesaid is less than the amount prescribed in this behalf;

(d) to meet the allowances, if any, of the members of the Advisory Committees and the Central Advisory Committee constituted under sections 6 and 7 respectively and the salaries and allowances, if any, of persons appointed under section 8;

(e) any other expenditure which the Central Government may direct to be defrayed from the Fund.

6. Advisory Committees. — (1) The Central Government may constitute as many Advisory Committees as it thinks fit, but not exceeding one for

each of the principal limestone or dolomite producing States, to advise the Central Government on such matters arising out of the administration of this Act as may be referred to it by that Government, including matters relating to the application of the Fund.

(2) Each Advisory Committee shall consist of such number of persons as may be appointed to it by the Central Government and the members shall be chosen in such manner as may be prescribed:

Provided that each Advisory Committee shall include an equal number of members representing the Government, the owners of limestone and dolomite mines and the persons employed in the limestone and dolomite mines and that at least one member of each such Committee shall be a woman.

(3) The Chairman of each Advisory Committee shall be appointed by the Central Government.

(4) The Central Government shall publish in the Official Gazette the names of all members of every Advisory Committee.

7. Central Advisory Committee. — (1) The Central Government may constitute a Central Advisory Committee to co-ordinate the work of the Advisory Committees constituted under section 6 and to advise the Central Government on any matter arising out of the administration of this Act.

(2) The Central Advisory Committee shall consist of such number of persons as may be appointed to it by the Central Government and the members shall be chosen in such manner as may be prescribed:

Provided that the Central Advisory Committee shall include an equal number of members representing the Government, the owners of limestone and dolomite mines and the persons employed in the limestone and dolomite mines.

(3) The Chairman of the Central Advisory Committee shall be appointed by the Central Government.

(4) The Central Government shall publish in the Official Gazette the names of all members of the Central Advisory Committee.

8. Appointment of Inspectors, etc., and their powers. — (1) The Central Government may appoint as many Inspectors, Welfare Administrators and such other officers and staff as it thinks necessary for the purposes of this Act.

(2) Every person so appointed shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

(3) Any Inspector or Welfare Administrator may, —

(a) with such assistance, if any, as he may think fit, enter at any reasonable time, any place which he considers it necessary to enter for carrying out the purposes of this Act;

(b) do within such place anything necessary for the proper discharge of his duties; and

(c) exercise such other powers as may be prescribed.

9. Power of Central Government to exempt.— Notwithstanding anything contained in this Act, if the Central Government is satisfied that there is in force in any State or part thereof a law making adequate provision for the financing of activities to promote the welfare of persons employed in the limestone or dolomite mines, it may, by notification in the Official Gazette, direct that all or any of the provisions of this Act shall not apply or shall apply to such State or part thereof subject to such exceptions and modifications as may be specified in the notification.

10. Annual report of activities financed under the Act.— The Central Government shall, as soon as may be, after end of each financial year cause to be published in the Official Gazette a report giving an account of its activities financed under this Act during the previous financial year, together with a statement of accounts.

11. Interest payable by occupiers of factories and owners of mines.— If any occupier of a factory or any owner of a limestone or dolomite mine fails to pay any amount payable by him to the Central Government under section 4 within the period prescribed therefor under that section, such occupier or owner, as the case may be, shall be liable to pay simple interest at twelve per cent. per annum on the amount to be paid, from the date on which such payment is due till such amount is actually paid.

12. Penalty for non-payment of duty of excise within the prescribed period.— If any duty of excise payable by the occupier of the factory or the owner of the limestone or dolomite mine to the Central Government under section 4 is not paid to that Government within the period prescribed thereunder, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after such inquiry as it deems fit, impose on the occupier of the factory or, as the case may be, on the owner of the limestone or dolomite mine a penalty not exceeding the amount of duty of excise in arrears:

Provided that before imposing any such penalty such occupier or such owner, as the case may be, shall be given a reasonable opportunity of being heard and, if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

13. Recovery of amounts due under the Act.— Any amount due under this Act (including the interest or penalty, if any, payable under section 11 or section 12, as the case may be) from any occupier of a factory or any owner of a limestone or dolomite mine may be recovered by the Central Government in the same manner as an arrear of land revenue.

14. Penalty for evasion of duty of excise.— (1) Whoever wilfully or intentionally evades or attempts to evade the payment of duty of excise payable by him to the Central Government under this Act, shall, on conviction, be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) No court shall take cognizance of an offence punishable under this section, save on a complaint

made by or under the authority of the Central Government.

15. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

16. Power to make rules.— (1) The Central Government may, by notification in the Official Gazette and subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the assessment and collection of the duty of excise levied under this Act;

(b) the period within which the person selling or otherwise disposing of the limestone or dolomite to the occupier of the factory shall pay the duty of excise to such occupier;

(c) the period within which the owner of the limestone or dolomite mine shall pay the duty of excise to the Central Government;

(d) the manner in which the occupier of the factory shall collect the duty of excise;

(e) the period within which the occupier of the factory shall pay to the Central Government the duty of excise collected by him;

(f) the determination of the cost of collection of the duty of excise levied under this Act;

(g) the manner in which the Fund may be applied for the measures specified in section 5;

(h) the conditions governing the grant of loan or subsidy under clause (b) of sub-section (2) of section 5;

(i) the standard of welfare facilities to be provided by owners of limestone or dolomite mines

for the purposes of clause (c) of sub-section (2) of section 5;

(j) the determination of the amounts referred to in sub-clause (ii) of clause (c) of sub-section (2) of section 5 and in the proviso to that clause;

(k) the composition of the Advisory Committees and the Central Advisory Committee constituted under sections 6 and 7 respectively; the manner in which the members thereof shall be chosen, the term of office of such members, the allowances, if any, payable to them, and the manner in which the said Advisory Committees and the Central Advisory Committee shall conduct their business;

(l) the recruitment, conditions of service and the duties of all persons appointed under section 8;

(m) the powers that may be exercised by an Inspector or a Welfare Administrator under section 8;

(n) the furnishing to the Central Government by the occupier of factories and the owners, agents or managers of limestone or dolomite mines, of such statistical and other information as may be required to be furnished from time to time by that Government;

(o) the authority which may impose any penalty under section 12.

(3) In making any rule under clause (b) or clause (n) of sub-section (2), the Central Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

The Central Sales Tax (Amendment) Act, 1972

AN ACT

further to amend the Central Sales Tax Act, 1956.

Be it enacted by Parliament in the twenty-third Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Central Sales Tax (Amendment) Act, 1972.

(2) This section and sub-section (1) of section 14 shall come into force at once and the remaining provisions of this Act shall come into force on such

date as the Central Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 6.—In section 6 of the Central Sales Tax Act, 1956 74 of 1956. (hereinafter referred to as the principal Act),—

(a) in sub-section (1), after the words “on all sales”, the words “of goods other than electrical energy” shall be inserted;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Notwithstanding anything contained in sub-section (1) or sub-section (1A), where a sale of any goods in the course of inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods:—

(A) to the Government, or

(B) to a registered dealer other than the Government, if the goods are of the description referred to in sub-section (3) of section 8,

shall be exempt from tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner and within the prescribed time or within such further time as that authority may, for sufficient cause, permit,—

(a) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and

(b) if the subsequent sale is made—

(i) to a registered dealer, a declaration referred to in clause (a) or sub-section (4) of section 8, or

(ii) to the Government, not being a registered dealer, a certificate referred to in clause (b) of sub-section (4) of section 8:

Provided further that it shall not be necessary to furnish the declaration or the certificate referred to in clause (b) of the preceding proviso in respect of a subsequent sale of goods,—

(a) the sale or purchase of such goods is, under this sales tax law of the appropriate State, exempt from tax generally or is subject to tax generally at a rate which is lower than three per cent. (whether called a tax or fee or by any other name); and

(b) the dealer effecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in clause (A) or clause (B) of this sub-section”.

3. **Insertion of new section 6A.**— After section 6 of the principal Act, the following section shall be inserted, namely:—

‘6A. Burden of proof, etc., in case of transfer of goods claimed otherwise than by way of sale. —

(1) Where any dealer claims that he is not liable to pay tax under this Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business or to his agent or principal, as the case may be, and not by reason of sale, the burden of proving that the movement of those goods was so occasioned shall be on that dealer and for this purpose he may furnish to the assessing authority, within the prescribed time or within such further time as that authority may, for sufficient cause, permit, a declaration, duly filled and signed by the principal officer of the other place of business, or his agent or principal, as the case may be, containing the prescribed particulars in the prescribed form obtained from the prescribed authority, along with the evidence of despatch of such good.

(2) If the assessing authority is satisfied after making such inquiry as he may deem necessary that the particulars contained in the declaration furnished by a dealer under sub-section (1) are true, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration relates shall be deemed for the purposes of this Act to have been occasioned otherwise than as a result of sale.

Explanation.— In this section, “assessing authority”, in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under this Act.’

4. **Amendment of section 7.**— In section 7 of the principal Act, —

(a) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where it appears necessary to the authority to whom an application is made under sub-section (1) or sub-section (2) so to do for the proper realisation of the tax payable under this Act or for the proper custody and use of the forms referred to in clause (a) of the first proviso to sub-section (2) of section 6 or sub-section (1) of section 6A or clause (a) of sub-section (4) of section 8, he may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified, for all or any of the aforesaid purposes.”;

(b) in sub-section (3), after the words “rules made thereunder”, the words, brackets, figure and letter “and the condition, if any, imposed under sub-section (2A), has been complied with” shall be inserted;

(c) after sub-section (3), the following sub-sections shall be inserted, namely:—

‘(3A) Where it appears necessary to the authority granting a certificate of registration under this section so to do for the proper realisation of tax payable under this Act or for the proper custody and use of the forms referred to in sub-section (2A), he may, at any time while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security, or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (2A), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

(3B) No dealer shall be required to furnish any security under sub-section (2A) or any security or additional security under sub-section (3A) by the authority referred to therein, unless he has been given an opportunity of being heard and the amount of security that may be required to be furnished by any dealer under either of the aforesaid sub-sections or the aggregate of the amount of such security and the amount of additional security that may be required to be furnished by any dealer under sub-section (3A), shall in no case exceed the tax payable, in accordance with the estimate of such authority, on the turnover of the dealer for the year in which such security or, as the case may be, additional security is required to be furnished.

(3C) Where the security furnished by a dealer under sub-section (2A) or sub-section (3A) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(3D) The authority granting the certificate of registration may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by a dealer, —

(a) for realising any amount of tax or penalty payable by the dealer;

(b) if the dealer is found to have misused any of the forms referred to in sub-section (2A) or to have failed to keep them in proper custody;

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(3E) Where by reason of an order under sub-section (3D), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(3F) The authority issuing the forms referred to in sub-section (2A) may refuse to issue such forms to a dealer who has failed to comply with an order under that sub-section or sub-section (3A), or with the provisions of sub-section (3C) or sub-section (3E), until the

dealer has complied with such order or such provisions, as the case may be.

(3G) The authority granting a certificate of registration may, on application by the dealer to whom it has been granted, order the refund of any amount or part thereof deposited by the dealer by way of security under this section, if it is not required for the purposes of this Act.

(3H) Any person aggrieved by an order passed under sub-section (2A), sub-section (3A), sub-section (3D) or sub-section (3G) may, within thirty days of the service of the order on him, but after furnishing the security, prefer, in such form and manner as may be prescribed, an appeal against such order to such authority (hereafter in this section referred to as the "appellate authority") as may be prescribed:

Provided that the appellate authority may, for sufficient cause, permit such person to present the appeal, —

(a) after the expiry of the said period of thirty days; or

(b) without furnishing the whole or any part of such security.

(3I) The procedure to be followed in hearing any appeal under sub-section (3H), and the fees payable in respect of such appeals shall be such as may be prescribed.

(3J) The order passed by the appellate authority in any appeal under sub-section (3H) shall be final.;

(d) in sub-section (4), in clause (b), for the words "or has ceased to exist", the words, brackets, figures and letters "or has ceased to exist or has failed without sufficient cause, to comply with an order under sub-section (3A) or with the provisions of sub-section (3C) or sub-section (3E) or has failed to pay any tax or penalty payable under this Act" shall be substituted.

5. Amendment of section 8. — In section 8 of the principal Act, —

(a) for sub-section (2A), the following sub-section shall be substituted, namely: —

"(2A) Notwithstanding anything contained in sub-section (1A) of section 6 or sub-section (1) or sub-section (2) of this section, the tax payable under this Act by a dealer on his turnover in so far as the turnover or any part thereof relates to the sale of any goods, the sale or, as the case may be, the purchase of which is, under the sales tax law of the appropriate State, exempt from tax generally or subject to tax generally at a rate which is lower than three per cent. (whether called a tax or fee or by any other name), shall be nil or, as the case may be, shall be calculated at the lower rate.

Explanation. — For the the purposes of this sub-section a sale or purchase of any goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law the sale or purchase of such goods is exempt only in

specified circumstances or under specified conditions or the tax is levied on the sale or purchase of such goods at specified stages or otherwise than with reference to the turnover of the goods.";

(b) in sub-section (4), the following proviso shall be inserted at the end, namely: —

"Provided that the declaration referred to in clause (a) is furnished within the prescribed time or within such further time as that authority may, for sufficient cause, permit.";

(c) for sub-section (5), the following sub-section shall be substituted, namely: —

"(5) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, and subject to such conditions as may be specified therein, direct, —

(a) that no tax under this Act shall be payable by any dealer having his place of business in the State in respect of the sales by him, in the course of inter-State trade or commerce, from any such place of business of any such goods or classes of goods as may be specified in the notification, or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification;

(b) that in respect of all sales of goods or sales of such classes of goods as may be specified in the notification, which are made, in the course of inter-State trade or commerce, by any dealer having his place of business in the State or by any class of such dealers as may be specified in the notification to any person or to such class of persons as may be specified in the notification, no tax under this Act shall be payable or the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification."

6. Amendment of section 9. — In section 9 of the principal Act, in sub-section (2), for the words "refunds, penalties," the words "refunds, rebates, penalties," shall be substituted.

7. Insertion of new section 9B. — After section 9A of the principal Act, the following section shall be inserted, namely: —

"9B. Rounding off of tax, etc. — The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored:

Provided that nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act in respect of any sale by him of goods in the course of inter-State trade or commerce."

8. Amendment of section 10. — In section 10 of the principal Act, —

(a) for clause (a), the following clauses shall be substituted, namely: —

“(a) furnishes a certificate or declaration under sub-section (2) of section 6 or sub-section (1) of section 6A or sub-section (4) of section 8, which he knows, or has reason to believe, to be false; or

(aa) fails to get himself registered as required by section 7, or fails to comply with an order under sub-section (3A) or with the requirements of sub-section (3C) or sub-section (3E), of that section;”;

(b) in clause (d), for the word, brackets and letter “clause (b)”, the words, brackets and letters “clause (b) or clause (c) or clause (d)” shall be substituted.

9. Amendment of section 10A. — In section 10A of the principal Act, in sub-section (1), for the words “the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed”, the words, brackets and figures “the tax which would have been levied under sub-section (2) of section 8 in respect of the sale to him of the goods, if the sale had been a sale falling within that sub-section” shall be substituted.

10. Amendment of section 13. — In section 13 of the principal Act, —

(a) in sub-section (1), —

(i) in clause (b), after the words “the deductions which may be made”, the words, brackets, letters and figures “under clause (c) of sub-section (1) of section 8A” shall be inserted;

(ii) in clause (d), the words “the State of origin of such form or certificate and the time within which any such certificate or declaration shall be produced or furnished” shall be inserted at the end;

(b) for sub-section (2), the following sub-section shall be substituted, namely: —

“(2) Every rule made by the Central Government under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”;

(c) in sub-section (4), —

(i) after clause (a), the following clause shall be inserted, namely: —

“(aa) the manner in which security may be furnished under sub-section (2A) or sub-section

(3A) or sub-section (3C) of section 7 and the manner in which and the time within which any deficiency may be made up under sub-section (3E) of that section;”;

(ii) for clause (e), the following clauses shall be substituted, namely: —

“(e) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of certificate prescribed under clause (a) of the first proviso to sub-section (2) of section 6 or of declaration prescribed under sub-section (1) of section 6A or sub-section (4) of section 8 may be obtained, the manner in which such forms shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such certificate or declaration may be furnished;

(ee) the form and manner in which, and the authority to whom, an appeal may be preferred under sub-section (3H) of section 7, the procedure to be followed in hearing such appeals and the fees payable in respect of such appeals;”;

(d) in sub-section (5), for the words “the State Government”, the words “the Central Government or, as the case may be, the State Government” shall be substituted.

11. Amendment of section 14. — In section 14 of the principal Act, —

(a) for clause (i), the following clause shall be, and shall be deemed always to have been, substituted, namely: —

“(i) coal, including coke in all its forms, but excluding charcoal;

Provided that during the period commencing on the 23rd day of February, 1967 and ending with the date of commencement of section 11 of the Central Sales Tax (Amendment) Act, 1972, this clause shall have effect subject to the modification that the words “but excluding charcoal” shall be omitted;”;

(b) for clause (iv), the following clause shall be substituted, namely: —

“(iv) iron and steel, that is to say, —

(i) pig iron and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;

(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);

(iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;

(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);

(v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);

(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;

(vii) plates both plain and chequered in all qualities;

(viii) discs, rings, forgings and steel castings;

(ix) tool, alloy and special steels of any of the above categories;

(x) steel melting scrap in all forms including steel skull, turnings and borings;

(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;

(xii) tin-plates, both hot dipped and electrolytic and tinfree plates;

(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails—heavy and light crane rails;

(xiv) wheels, tyres, axles and wheel sets;

(xv) wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;

(xvi) defectives, rejects, cuttings or end pieces of any of the above categories;";

(c) for clause (v), the following clause shall be substituted, namely:—

"(v) jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis* and *Corchorus olitorius* and the fibre known as mesta or bimli extracted from plants of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa*—*Var altissima* and the fibre known as *Sunn* or *Sunnhemp* extracted from plants of the species *Crotalaria juncea* whether baled or otherwise;";

(d) for clause (vi), the following clause shall be substituted, namely:—

"(vi) Oilseeds, that is to say, —

(i) Groundnut or Peanut (*Arachis hypogaea*);

(ii) Sesamum or Til (*Sesamum orientale*);

(iii) Cotton seed (*Gossypius* Spp.);

(iv) Soyabean (*Glycine soja*);

(v) Rapeseed and Mustard—

(1) *Toria* (*Brassica campestris var toria*);

(2) Rai (*Brassica juncea*);

(3) Jamba—Taramira (*Eruca Satiya*);

(4) Sarson, yellow and brown (*Brassica campestris var sarson*);

(5) Banarsi Rai or True Mustard (*Brassica nigra*);

(vi) Linseed (*Linum usitatissimum*);

(vii) Castor (*Ricinus communis*);

(viii) Coconut (i.e. Copra excluding tender coconuts) (*Cocos nucifera*);

(ix) Sunflower (*Helianthus annuus*);

(x) Nigar seed (*Guizotia abyssinica*);

(xi) Neem, vepa (*Azadirachta indica*);

(xii) Mahua, illupai, Ippe (*Madhuca indica* *M. Latifolia*, *Bassia*, *Latifolia* and *Madhuca longifolia* syn. *M. Longifolia*);

(xiii) Karanja, Pongam, Honga (*Pongamia pinnata* syn. *P. Glabra*);

(xiv) Kusum (*Schleichera oleosa*, syn. *S. Trijuga*);

(xv) Punna, Undi (*Calophyllum inophyllum*);

(xvi) Kokum (*Carcinia indica*);

(xvii) Sal (*Shorea robusta*);

(xviii) Tung (*Aleurites fordii* and *A. montana*);

(xix) Red palm (*Elaeis guinensis*);

(xx) Safflower (*Carthamus tinctorius*);".

12. Amendment of section 15.—In section 15 of the principal Act, in clause (b),—

(a) for the words "the tax so levied", the words "and tax has been paid under this Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under such law" shall be, and shall be deemed to have been, substituted, with effect from the 1st day of October, 1958;

(b) for the words "shall be refunded to such person", the words "shall be reimbursed to the person making such sale in the course of inter-State trade or commerce" shall be substituted.

13. Insertion of new Chapter V.—In the principal Act, after Chapter IV, the following Chapter shall be inserted, namely:—

CHAPTER V

Liability in special cases

16. Definitions.—In this Chapter,—

(a) "appropriate authority", in relation to a company, means the authority competent to assess tax on the company;

(b) "company" and "private company" have the meanings respectively assigned to them by clauses (i) and (iii) of sub-section (1) of section 3 of the Companies Act, 1956. 1 of 1956.

17. Company in liquidation.—(1) Every person—

(a) who is the liquidator of any company which is being wound up, whether under the orders of a court or otherwise; or

(b) who has been appointed the receiver of any assets of a company,

(hereinafter referred to as the liquidator) shall, within thirty days after he has become such liquidator, give notice of his appointment as such to the appropriate authority.

(2) The appropriate authority shall, after making such inquiry or calling for such information as it may deem fit, notify to the liquidator within three months from the date on which he receives notice of the appointment of the liquidator the amount which, in the opinion of the appropriate authority would be sufficient to provide for any tax which is then, or is likely thereafter to become, payable by the company.

(3) The liquidator shall not part with any of the assets of the company or the properties in his hands until he has been notified by the appropriate authority under sub-section (2) and on being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such

amount, shall not part with any of the assets of the company or the properties in his hands:

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a court or for the purpose of the payment of the tax payable by the company under this Act or for making any payment to secured creditors whose debts are entitled under law to priority of payment over debts due to Government on the date of liquidation or for meeting such costs and expenses of the winding up of the company as are in the opinion of the appropriate authority reasonable.

(4) If the liquidator fails to give the notice in accordance with sub-section (1) or fails to set aside the amount as required by, or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of sub-section (3), he shall be personally liable for the payment of the tax which the company would be liable to pay:

Provided that if the amount of any tax payable by the company is notified under sub-section (2), the personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there are more liquidators than one, the obligations and liabilities attached to the liquidator, under this section shall attach to all the liquidators jointly and severally.

(6) The provisions of this section shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

18. Liability of directors of private company in liquidation. — Notwithstanding anything contained in the Companies Act, 1956, when any private company is wound up after the commencement of this Act, and any tax assessed on the company under this Act for any period, whether before or in the course of or after its liquidation, cannot be recovered, then, every person who was a director of the private company at any time during the period for which the tax is due shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

14. Extension of the principal Act to Kohima and Mokokchung districts in the State of Nagaland. — (1) The principal Act, as in force on the 5th day of August 1971, is hereby extended to, and shall be in force in, the Kohima and Mokokchung districts in the State of Nagaland.

(2) The amendments made to the principal Act by this Act shall come into force in the Kohima and Mokokchung districts in the State of Nagaland on the date on which this sub-section comes into force.

15. Validation of assessments, etc. — (1) Notwithstanding anything contained in any judgment,

decree or order of any court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under the provisions of the principal Act before the commencement of this section shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by clause (a) of section 11 and clause (a) of section 12 of this Act, and accordingly —

(a) all acts, proceedings or things done or action taken by the State Government or by any other officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax; and

(c) no court shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person —

(a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, the assessment, re-assessment, levy or collection of such tax for any period, or

(b) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

The Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Amendment Act, 1972

AN

ACT

further to amend the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953.

Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows: —

1. Short title. — This Act may be called the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Amendment Act, 1972.

2. Amendment of section 3. — In section 3 of the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953 (hereinafter referred to as the principal Act), in sub-section (1), for the proviso, the following proviso shall be substituted, and shall be deemed to have been substituted with effect from the 10th day of January, 1957, namely: —

“Provided that no such duty shall be levied on cloth —

(i) which is exported out of India, or

1 of 1956.

12 of 1953.

(ii) which is used in the manufacture of goods which are exported out of India.”

3. **Amendment of section 5.** — In sub-section (2) of section 5 of the principal Act, —

(i) in clause (e), after the words “exempt from”, the words “the whole or any part of” shall be inserted, and shall be deemed to have been inserted with effect from the 1st day of March, 1960;

(ii) the following proviso shall be inserted, and shall be deemed always to have been inserted, namely: —

“Provided that any rule under clause (e) may be made so as to have retrospective effect from any date not earlier than two years before the date of publication thereof.”

4. **Validation of duty of excise levied and collected under the principal Act in respect of certain period.**

— (1) Notwithstanding anything contained in the principal Act, or in the rules made thereunder, the duty of excise levied and collected or purporting to have been levied and collected under the principal Act during the period beginning on the 1st day of March, 1969 and ending with the 6th day of July, 1970, on the cotton fabrics referred to in sub-section (2), manufactured by a manufacturer, shall be deemed to have been validly levied and collected in accordance with the rules published with the notification of the Government of India in the former Ministry of Commerce and Industry No. S. R. O. 1479, dated the 25th July, 1953, as subsequently amended by the notification of the Government of India in the Ministry of Foreign Trade No. S. O. 2369, dated the 7th July, 1970, as if those rules as so amended were in force at all material times when such duty was levied and collected and accordingly —

(i) no suit or other proceedings shall be maintained or continued in any court for the refund of any such duty so levied and collected;

(ii) no court shall enforce a decree or order directing the refund of any such duty so levied and collected; and

(iii) any such duty levied or assessed under the principal Act in respect of the aforesaid period, but not collected, may be recovered in the manner provided under the principal Act.

Explanation. — In this sub-section, “manufacturer” means a person who is engaged in the business of —

(i) spinning of cotton twist, yarn or thread; or

(ii) weaving of cotton fabrics; or

(iii) processing of cotton fabrics,

with the aid of power and who has a proprietary interest in at least two of the aforesaid businesses.

(2) The cotton fabrics referred to in sub-section (1), are —

(i) medium A fabrics, unprocessed;

(ii) medium B and coarse fabrics, being —

(a) unprocessed; or

(b) bleached; or

(c) dyed; or

(d) if bleached and dyed, not printed; or

(e) “Dhoti”, “Sari”, “Long Cloth”, “Shirting” or “Drill” within the meaning of the *Explanation* to the notification of the Textile Commissioner No. S. O. 3656, dated the 13th October, 1964 issued under clause 22 of the Cotton Textiles (Control) Order, 1948.

Notification

LD/417/73

The following notification received from the Government of India, Ministry of Home Affairs, New-Delhi is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 30th January, 1973.

GOVERNMENT OF INDIA

(BHARAT SARKAR)

MINISTRY OF HOME AFFAIRS

(GRIH MANTRALAYA)

Notification

New Delhi, the 19th January, 1973

S. O. — In pursuance of clause (1) of article 239 of the Constitution, and in supersession of the notification of the Government of India in the Ministry of Home Affairs No. S. O. 2480, dated the 24th July, 1967, the President hereby directs that the Administrators of the Union territories of the Andaman and Nicobar Islands, Arunachal Pradesh, Chandigarh, Dadra and Nagar Haveli, Delhi, Goa, Daman and Diu, the Laccadive, Minicoy and Amindivi Islands, Mizoram and Pondicherry (whether known as Lieutenant Governor, Chief Commissioner or Administrator) shall, subject to the control of the President and until further orders, also discharge the functions of the Central Government under sub-clauses (c) and (d) of clause (8) of section 2 of the Official Secrets Act, 1923 (19 of 1923) within their respective Union territories.

[No. F.2/10/72-UTL]

Sd/-

M. R. SACHDEVA

Under Secretary to the Government of India.

Notification

LD/55/73

The following notification is hereby published for general information of the public.

M. S. Borkar, Under Secretary.

Panaji, 1st February, 1973.

Notification

In exercise of the powers conferred by section 69 of the Indian Registration Act, 1908 (16 of 1908) as applicable to the Union Territory of Goa, Daman and Diu and all other powers enabling me in this behalf I, the Inspector General of Registration of Goa, Daman and Diu hereby make the following amendment to the Goa, Daman and Diu Registration Rules, 1965 which having been approved by the Lt. Governor of Goa, Daman and Diu are published for general information.

1. **Short title, extent and commencement.**—(1) These rules may be called the Goa, Daman and Diu Registration (Second Amendment) Rules, 1973.

(2) They extend to the whole of the Union territory of Goa, Daman and Diu.

(3) They shall come into force at once.

2. **Insertion of new clauses in rule 40.**—In the Goa, Daman and Diu Registration Rules, 1965, in rule 40, sub-rule (1), after the clause (g), the following clauses shall be inserted, namely:—

“(h) that the nationality of each and every executant to a deed is mentioned in the body of the document presented for registration.

(i) that the attested true copies of the powers of attorney to be retained in the office along with the deed presented for registration”.

B. M. MASURKAR

Inspector General of Registration.

Agriculture Department

Notification

10-1/GOI-AGR/71(4)

In exercise of the powers conferred by section 37 of the Insecticides Act, 1968 (46 of 1968) the Government of Goa, Daman and Diu hereby makes the following Rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Insecticides (Appeal) Rules, 1972.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. **Definition.**—In these rules, unless the context otherwise requires, “Act” means the Insecticides Act, 1968 (46 of 1968).

3. **Appeal.**—(1) Any person aggrieved by a decision of the Licensing Officer under section 13 excepting under the proviso to sub-section (4) thereof, or section 14 of the Act may, within a period of thirty days from the date on which the decision is communicated to him, appeal to the Revenue Secre-

tary, Government of Goa, Daman and Diu, Secretariat, Panaji, Goa.

(2) The appeal shall be in writing and shall set out concisely under distinct heads the grounds on which the appeal is preferred.

(3) Every appeal shall be accompanied by a Treasury Challan evidencing the payment of Rs. 25/- and a copy of the decision appealed against.

(4) The fee payable for preferring an appeal shall be deposited under the head XXV Agriculture.

(5) Every such appeal shall be presented either in person or through agent duly authorised in writing in this behalf by the appellant or may be sent by registered post.

4. **Procedure to be followed by the Appellate Authority.**—In deciding appeals under this Act, the Appellate Authority shall follow the same procedure which a court follows in deciding appeals from the decree or order of an original court under the code of Civil Procedure, 1908 (5 of 1908).

By order and in the name of the Administrator of Goa, Daman and Diu.

Abel do Rosario, Under Secretary (Development).

Panaji, 22nd January, 1973.

Local Self Government Department

Addendum

5-14-70-LSG(d)

Read: Government Notification No. 5-14-70-LSG dated 22-7-1971 from Under Secretary (Revenue), Local Self Government Department, Secretariat, Panaji.

The financial assistance, under the scheme notified vide above Government Notification, shall be sanctioned by the Collector of Goa and ex-officio Director of Social Welfare, Panaji.

By order and in the name of the Administrator of Goa, Daman and Diu.

F. A. Figueiredo, Under Secretary (Revenue).

Panaji, 24th January, 1973.

Labour and Information Department

Notification

1-103/72-LAB/188

In exercise of the powers conferred by section 5 of the Factories Act, 1948 (LXIII of 1948) as applicable to the Union Territory of Goa, Daman and Diu (and after considering the fact that there exists National Emergency), the Government of Goa, Daman and Diu hereby exempts all the defence

establishments and other establishments engaged in defence production coming under the Factories Act, 1948, from the operation of any of the provisions of Sections 51, 52, 53, 54, 56 and 79 for a period of three months with effect from the first day of January, 1973 to 31st March, 1973 or till revocation of emergency whichever is earlier subject to the following conditions: —

- (i) That the workers who may be deprived of the weekly holidays may be given compensatory holidays in lieu of all such weekly holidays which may not be allowed to them, as far as possible.

- (ii) That the Annual Leave with wages may be refused to the extent where necessary in the exigencies of service, except in the case of illness and to provide for accumulation of leave without limit so that the workers do not lose the benefit of leave, so refused.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.

Panaji, 31st January, 1973.